

# REQUIREMENTS FOR SUBSTITUTE FORMS

## GUIDELINES FOR 2-D BARCODES

2002 NJ-1040, NJ-1040EZ, NJ-1040-NR and NJ-1041

11-13-02

### 1 GENERAL INFORMATION

The 2002 New Jersey Income Tax – Resident Return / Homestead Rebate application (NJ-1040/HR-1040), the 2002 New Jersey Income Tax EZ return (NJ-1040EZ), the 2002 New Jersey Nonresident Income Tax return (NJ-1040-NR) and the 2002 New Jersey Fiduciary return (NJ-1041) are scannable forms that will be processed on a Kodak Imagelink 923D. Substitute computer generated 1040 and 1040EZ returns must incorporate a scannable band in a fixed format and all returns may optionally contain a 2-D barcode in PDF-417 format. This document specifies the format of the optional 2-D barcode that may be placed on computer-generated returns. For a description of the scanband format, please refer to the document “Guidelines for Scannable Forms, 2002 NJ-1040/HR-1040 and NJ-1040EZ”. **IF YOU ARE CREATING 2-D BARCODES, YOU ARE STILL REQUIRED TO PRODUCE THE SCANBAND PORTION OF THE NJ-1040 AND NJ-1040EZ RETURNS.**

### 2 APPROVAL REQUIREMENTS FOR 2-D BARCODES

Any company that develops scannable tax forms must obtain approval from the New Jersey Division of Taxation. The general approval process is described in the document “Guidelines for Scannable Forms, 2002 NJ-1040/HR-1040 and NJ-1040EZ”. If a company intends to include 2-D barcodes on scannable tax forms, the 2-D barcode must also be approved for use by the New Jersey Division of Taxation. A company must obtain 2-D barcode approval from the Division if it develops:

- Scannable tax forms containing 2-D barcodes using its own software programs,
- Tax software programs that generate 2-D barcodes to be used with scannable forms developed by another company.

**Each year, a company must obtain approval from the NJ Division of Taxation before releasing or distributing tax software capable of generating 2-D barcodes on scannable tax forms.**

If your company is described above, your customers or clients do not need to obtain additional approval from the New Jersey Division of Taxation to use your New Jersey approved 2-D barcode enhanced scannable tax forms. However, they should verify that your 2-D barcode

enhanced forms have been approved by New Jersey. Examples of customers or clients who should verify New Jersey approval by asking for a copy of an approval letter include:

- Tax practitioners who purchase software that print 2-D barcodes on scannable tax forms,
- Tax practitioners who use batch processing service bureaus that print 2-D barcodes on scannable tax forms.
- Software providers who sell the products of tax software developers that can print 2-D barcodes on scannable tax forms.

If you are a customer or client using the forms, software, services or products referred to above, please ask the vendor for a copy of its New Jersey approval letter in order to verify that 2-D barcodes from that vendor have been approved for use.

### **3 TESTING REQUIREMENTS**

The New Jersey Division of Taxation will supply each software developer with a test suite consisting of up to five sets of sample field data values for all barcoded tax returns. Software developers will be requested to submit printed tax returns generated by their software, for each field data test set. Each printed tax return must include a 2-D barcode that encodes the values in the field data test set for that particular return. The New Jersey Division of Taxation will issue 2-D barcode approval to those developers that:

- Follow the specifications for correct positioning and sizing of the 2-D barcode on barcoded tax returns.
- The vendor will use the four-digit NACTP assigned vendor code number on all forms submitted for approval.
- Generate readable 2-D barcodes.
- Follow the specifications for correct data format within the 2-D barcode.
- Accurately reproduce the field values in each test data set within the 2-D barcode.

To obtain a 2-D barcode test data suite, please contact:

New Jersey Division of Taxation  
Forms Section, 10<sup>th</sup> Floor  
Attention: Jessica Hall  
PO Box 269, 50 Barrack Street  
Trenton, NJ 08695-0269  
Telephone (609) 943-5655  
E-mail: [jhall@tax.state.nj.us](mailto:jhall@tax.state.nj.us)

Two weeks should be allowed for review and approval of 2-D barcode samples. A letter of approval or disapproval will be issued on all submitted samples. Approvals are valid for the calendar year only.

**NOTE:** If your returns are received by December 15, 2002 and have no major problems that result in resubmission of the samples, your forms will be tested and you will receive the results by the end of the year. If your returns are received after December 15<sup>th</sup>, testing and results cannot be guaranteed before January 15, 2003. Approvals are valid for the calendar year only.

## **4 GENERATING 2-D BARCODES**

A two dimensional barcode allows the data on a form to be represented in an extremely condensed and accurate way. If the barcode is recognized on the page, every character embedded in the barcode will be captured correctly. This section of the specification seeks to help vendors correctly implement this new technology on the New Jersey scannable forms.

### **4.1 BARCODE CREATION**

There are many third party tools available that can create 2-D Barcodes. One such tool is a product called Talbar by Tal Technologies. The demo development kit can be downloaded for this product by visiting [http://www.taltech.com/p\\_pbcdll.htm](http://www.taltech.com/p_pbcdll.htm) . This tool will create a bitmap image of the barcode that can then be placed on the form. Since the actual barcode size can vary depending on settings, here are the settings that are recommended when using this tool:

BarWidthReduction = 20

PDFMaxRows = 30

PDFMaxCols = 29

PDFPctOverhead = 11

PDFSecurityLevel = 4

BGColor = 1677721

PDFModuleWidth = 38

If another third party tool is used to create the 2-D Barcode, the particular settings available might not match those listed above. In this case make sure your barcode is compliant with current NACTP's **2-D Barcoding Standards Guidance** (available at [www.taxadmin.org/fta/edi/rev2-d.html](http://www.taxadmin.org/fta/edi/rev2-d.html)), in particular the error correction rate of 4 and setting the width of the smallest part of the barcode, sometimes referred to as the x-dimension, to 25 mils. With this setting, an 850-character barcode should have the approximate dimensions of 1" height by 5<sup>1/4</sup>" width.

## 4.2 2-D BARCODE DATA FORMAT

2-D barcodes for New Jersey scannable forms will consist of a 'Header' section immediately followed by a 'Tax form data' section. In broad terms, the 'Header' section defines attributes of the environment in which the 2-D bar code was generated, such as the software that generated the bar code, the company that designed the software and so on. The format of the 'Header' section is identical for all form types, with the exception of some static data field values. The 'Tax form data' section encodes data from the Name and Address block and the tax lines of the paper tax return.

Each section consists of fields separated by a carriage return <CR>. Those fields that are variable in width should not be padded on the left or right with spaces or zeroes. When encoding tax data that appears in either the Name and Address Block or tax lines of the return, the data should be represented in the 2-D bar code exactly as it appears on the form. Because delimiters are used to separate fields, software developers are not required to justify field values within the 2-D barcode.

### 4.2.1 Header section format

Table 1 illustrates the format of the 2-D barcode Header section. The Field Length column indicates the length of each field. Where a field length is static, the static field length is specified. Where a field is of variable length, the symbol 'V' appears usually followed by a number in brackets. The number in brackets indicates the maximum expected field length. For example, V(10) would indicate a variable sized field of up to 10 characters. Where more than one number appears, each number represents the expected maximum field size in different contexts. For example, V(8,10) would indicate a field with a maximum width of either 8 or 10 characters, depending upon a given context.

The 'Req/Opt' column designates whether a field is required or optional. In the case where a field value is optional and its value is not specified, its field delimiter still appears in the 2-D barcode (without any preceding data). Blank fields are represented in this way.

The 'Delimited' column indicates whether a field value is delimited in the 2-D barcode. Every field in the 2-D bar code is separated with the delimiter character except for the delimiter character itself, which appears as the first character in the 2-D barcode.

**Table 1 – 2-D Barcode Header section format**

Field Order	Field Name	Length	Req/Opt	Delimited	Description
1	Magic code	2	R	Y	Magic code and Header version number. This is static for all bar codes and is "T1" (i.e. an upper case T immediately followed by the header

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
					version number one)
2	Developer code	4	R	Y	A 4-digit code used to identify the Software Developer whose application produced the barcode. This is your NACTP assigned vendor code.
3	NJ Magic code	2	R	Y	This field is static for all barcodes. It should be set to "J2". That is an upper case J followed by the New Jersey specific header version number two.
4	State	2	R	Y	The abbreviation for the state processing the form. For New Jersey returns, this should be set to "NJ"
5	TaxForm	V(4,6)	R	Y	The New Jersey tax form represented by the 2-D barcode. This is a static field. For NJ-1040 returns, the value should be set to "1040". For NJ-1040EZ returns, the value should be set to "1040EZ". For NJ-1040-NR returns, the value should be set to "1040NR". For NJ-1041 returns, the value should be set to "1041FD"
6	TaxYear	4	R	Y	The Tax Year of the tax form represented by the 2-D barcode. This is a static field. For Year 2002 returns, the value should be set to "2002".
7	Package Name	V(32)	R	Y	The name of the software package that generated the 2-D barcode (not the vendor name). Where a vendor produces multiple software packages differentiated by platform or capability, these differences should be included in the package name, if possible. For example: WonderTax/Win, WonderTax/Mac, WonderTax/WinProf, WonderTax/Win std etc.. The naming system used is the decision of the vendor, but the specified value must not exceed the maximum field width.
8	Linkage Type	1	R	Y	This field represents whether this barcode is linked to others, and if so using what format. For the all 1040 based returns, this field will be set to "0"

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
9	Linkage Order	1	R	Y	This field represents the specific data set that this barcode represents in a series of linked barcodes. For the all 1040 based returns, this field will be set to "0"

#### 4.2.1.1 Example Headers

The following examples illustrate validly formatted 2-D barcode headers.

##### Example 1

T1<CR>3167<CR>J2<CR>NJ<CR>1040<CR>2002<CR>WonderTaxWin<CR>0<CR>0<CR>

##### Interpretation

Magic Code: T1  
Vendor code: 3167  
NJ Magic code: J2  
State: NJ  
Tax form: 1040  
Tax Year: 2002  
Package Name: WonderTaxWin  
Linkage Type: 0  
Linkage Order: 0

##### Example 2

T1<CR>0968<CR> J2<CR>NJ<CR>1040EZ<CR>2002<CR>WonderTax<CR>0<CR>0<CR>

##### Interpretation

Barcode field delimiter: <CR>  
Magic code: T0  
Vendor code: 0968  
NJ magic code: J2

State: NJ

Tax form: 1040EZ

Tax Year: 2002

Package Name: WonderTax

Linkage Type: 0

Linkage Order:0

#### 4.2.2 Data section format – NJ1040

The Data section of an NJ1040 2-D barcode immediately follows the Header section. Its format is defined in Table 2, Data section format. NJ1040 Tax return.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

As can be seen, each (horizontal) row of fields in the scanband is output in sequential order within the 2-D barcode.

**Table 2 – Data section format. NJ-1040 tax return**

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
10	Taxpayer name	V(60)	R	Y	Taxpayer name as it appears on Line 14 of the printed form.
11	In care of	V(38)	O	Y	The 'In care of' name as it appears on Line 15 of the printed form.
12	Street address	V(38)	R	Y	The street address as it appears on Line 16 of the printed form.
13	City	V(24)	R	Y	The city name as it appears on line 17 of the printed form.
14	State	2	R	Y	The state as it appears on line 17 of the printed form.
15	Zip code	V(10)	R	Y	The zip code as it appears on line 17 of the printed form.
16	Month ending	2	R	Y	Scanband field with label '001'. Line 20.
17	Wages	V(9)	R	Y	Scanband field with label '014'. Line 20.
18	Tax	V(7)	R	Y	Scanband field with label '038'. Line 20.
19	Tax payer SSN	11	R	Y	Taxpayer SS# without any dashes.
20	Federal extension	1	R	Y	Scanband field with label 'EXT'. Line 21.
21	Taxable interest income	V(9)	R	Y	Scanband field with label '15a'. Line 21.
22	Credit for taxes to other	V(7)	R	Y	Scanband field with label '039'. Line 21.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
	jurisdictions				
23	Spouse SSN	11	O	Y	Spouse SS# without any dashes.
24	Filing status	1	R	Y	Scanband field with label 'FS'. Line 22.
25	Tax exempt interest income	V(9)	R	Y	Scanband field with label '15b'. Line 22.
26	Use tax due	V(7)	R	Y	Scanband field with label '041'. Line 22.
27	Married/Separate indicator	1	R	Y	Scanband field with label 'MS'. Line 22.
28	Regular exemptions	1	R	Y	Scanband field with label '006'. Line 23.
29	Dividends	V(9)	R	Y	Scanband field with label '016'. Line 23.
30	Total tax	V(7)	R	Y	Scanband field with label '042'. Line 23.
31	Total Gross income (HR1040)	V(9)	R	Y	Scanband field with label '010'. Line 23.
32	Age 65 or over	1	R	Y	Scanband field with label '007'. Line 24.
33	Net profits from business	V(9)	R	Y	Scanband field with label '017'. Line 24.
34	Total NJ income tax withheld	V(7)	R	Y	Scanband field with label '043'. Line 24.
35	Residency status (HR1040)	1	R	Y	Scanband field with label '012'. Line 24.
36	Blind or disabled	1	R	Y	Scanband field with label '008'. Line 25.
37	Net gains or income from property	V(9)	R	Y	Scanband field with label '018'. Line 25.
38	Property tax credit	V(2)	R	Y	Scanband field with label '044'. Line 25.
39	Block & suffix (HR-1040)	V(10)	R	Y	Scanband field with label '13B'. Line 25.
40	No. of qualified dependent children	V(2)	R	Y	Scanband field with label '009'. Line 26.
41	Pensions & Annuities. Taxable amount received	V(9)	R	Y	Scanband field with label '19a'. Line 26.
42	NJ estimated payments/credit from 2001 tax return	V(7)	R	Y	Scanband field with label '045'. Line 26.



Field Order	Field Name	Length	Req/ Opt	Delimited	Description
43	Lot & suffix (HR1040)	V(10)	R	Y	Scanband field with label '13L'. Line 26.
44	No of other dependents	V(2)	R	Y	Scanband field with label '010'. Line 27.
45	Pensions & Annuities	V(9)	R	Y	Scanband field with label '19b'. Line 27.
46	NJ Earned income tax credit	V(3)	R	Y	Scanband field with label '046'. Line 27.
47	Qualifier (HR1040)	V(5)	R	Y	Scanband field with label '13Q'. Line 27.
48	Dependents at college	V(2)	R	Y	Scanband field with label '011'. Line 28.
49	Pensions & annuities	V(9)	R	Y	Scanband field with label '19c'. Line 28.
50	Excess UI/HC/WD withheld	V(7)	R	Y	Scanband field with label '047'. Line 28.
51	Q14a – More than one resident	1	R	Y	Scanband field with label '14a'. Line 28.
52	Total exemptions (6,7,8 & 11)	V(2)	R	Y	Scanband field with label '12a'. Line 29.
53	Dist share of Partnership income	V(9)	R	Y	Scanband field with label '020'. Line 29.
54	Excess NJ disability ins.	V(7)	R	Y	Scanband field with label '048'. Line 29.
55	Q14b – Shared ownership	1	R	Y	Scanband field with label '14b'. Line 29.
56	Total exemptions (Line 9,10)	V(2)	R	Y	Scanband field with label '12b'. Line 30.
57	Net share of S-Corp income	V(9)	R	Y	Scanband field with label '021'. Line 30.
58	Total payments/credits	V(7)	R	Y	Scanband field with label '049'. Line 30.
59	Q14c – Multiple dwelling units	1	R	Y	Scanband field with label '14c'. Line 30.
60	Residency status – From	6	R	Y	Scanband field with label '13F'. Line 31.
61	Net gains from rent, royalties etc	V(9)	R	Y	Scanband field with label '022'. Line 31.
62	Tax owed	V(7)	R	Y	Scanband field with label '050'. Line 31.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
63	Shared rent of apartment	1	R	Y	Scanband field with label '14d'. Line 31.
64	Residency status – To	6	R	Y	Scanband field with label '13T'. Line 32.
65	Net gambling winnings	V(9)	R	Y	Scanband field with label '023'. Line 32.
66	Overpayment amount	V(7)	R	Y	Scanband field with label '051'. Line 32.
67	Total property taxes	V(9)	R	Y	Scanband field with label '015'. Line 32.
68	Gubernatorial fund	1	R	Y	Scanband field with label 'GEF'. Line 33.
69	Alimony	V(9)	R	Y	Scanband field with label '024'. Line 33.
70	Credit to 2003 return	V(7)	R	Y	Scanband field with label '052'. Line 33.
71	Total property taxes from Schedule HR-A	V(9)	R	Y	Scanband field with label '16a'. Line 33.
72	Do not mail Indicator	1	R	Y	Scanband field with label 'DNM'. Line 34.
73	Other income	V(9)	R	Y	Scanband field with label '025'. Line 34.
74	NJ endangered wildlife fund	V(3)	R	Y	Scanband field with label '053'. Line 34.
75	Days as owner (HR-1040)	V(3)	R	Y	Scanband field with label '16b'. Line 34.
76	Form 2210 code	1	R	Y	Scanband field with label '22c'. Line 35.
77	Total income (Page 1)	V(9)	R	Y	Scanband field with label '026'. Line 35.
78	NJ Children's trust fund	V(3)	R	Y	Scanband field with label '054'. Line 35.
79	Total rent paid for 2002 (HR-1040)	V(9)	R	Y	Scanband field with label '017'. Line 35.
80	Interest amount from Form 2210	V(7)	R	Y	Scanband field with label '22I'. Line 36.
81	Other retirement income exclusion	V(9)	R	Y	Scanband field with label '028'. Line 36.
82	NJ Vietnam Veterans' memorial fund	V(3)	R	Y	Scanband field with label '055'. Line 36.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
83	Total rent paid from HR-A (HR-1040)	V(9)	R	Y	Scanband field with label '18a'. Line 36.
84	Power of Attorney authorization	1	R	Y	Scanband field with label 'PA'. Line 37.
85	Total exemption amount	V(9)	R	Y	Scanband field with label '30c'. Line 37.
86	NJ Breast cancer research fund	V(3)	R	Y	Scanband field with label '056'. Line 37.
87	# of days as a tenant (HR-1040)	V(3)	R	Y	Scanband field with label '18b'. Line 37.
88	NACTP Assigned Vendor Code	4	R	Y	The Vendor code assigned by NACTP
89	Medical expenses	V(9)	R	Y	Scanband field with label '031'. Line 38.
90	USS NJ educational museum fund	V(3)	R	Y	Scanband field with label '057'. Line 38.
91	Earned income credit line 1	1	R	Y	Scanband field with label 'EI1'. Line 38.
92	County/Muni code	4	O	Y	The County/Municipality code, leave blank if there is no County/Muni code.
93	Alimony and separate maintenance	V(9)	R	Y	Scanband field with label '032'. Line 39.
94	Designated check-off amount	V(3)	R	Y	Scanband field with label '058'. Line 39.
95	Earned income tax credit line 2	1	R	Y	Scanband field with label 'EI2'. Line 39.
96	Check digit for name and address block	4	R	Y	
97	Qualified conservation contribution	V(9)	R	Y	Scanband field with label '033'. Line 40.
98	Designated check-off code	V(2)	R	Y	Scanband field with label '58C'. Line 40.
99	Earned income tax credit line 3	V(4)	R	Y	Scanband field with label 'EI3'. Line 40.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
100	Property tax deduction	V(5)	R	Y	Scanband field with label '036'. Line 41.
101	Total deductions from overpayment	V(7)	R	Y	Scanband field with label '059'. Line 41.
102	Earned income tax credit line 4	V(3)	R	Y	Scanband field with label 'EI4'. Line 41.
103	New Jersey Taxable income	V(9)	R	Y	Scanband field with label '037'. Line 42.
104	Refund	V(7)	R	Y	Scanband field with label '060'. Line 42.
105	Routing Number	V(9)	O	Y	Routing Number from Page 3 of the return
106	Bank Account Type	1	O	Y	Bank Account Type from page 3 of the return
107	Bank Account Number	V(17)	O	Y	Bank Account Number from page 3 of the return
108	Check Type	1	O	Y	Check Type from page 3 of the return.
109	End Of Data Marker	5	R	Y	Marks the end of the data in the 2D Barcode. Represented as “*EOD*”

#### 4.2.3 Data section format - NJ1040EZ

The Data section of an NJ1040EZ 2-D barcode immediately follows the Header section. Its format is defined in Table 3, Data section format. NJ1040EZ Tax return.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

As can be seen, each (horizontal) row of fields in the scanband is output in sequential order within the 2-D barcode.

**Table 3 – Data section format. NJ-1040EZ tax return**

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
10	Taxpayer name	V(60)	R	Y	Taxpayer name as it appears on Line 13 of the printed form.
11	In Care of	V(38)	O	Y	The 'In care of' name as it appears on Line 15 of the printed form.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
					the printed form.
12	Street address	V(38)	R	Y	The street address as it appears on Line 17 of the printed form.
13	City	V(24)	R	Y	The city name as it appears on line 17 of the printed form.
14	State	2	R	Y	The state as it appears on line 17 of the printed form.
15	Zip code	V(10)	R	Y	The zip code as it appears on line 17 of the printed form.
16	Federal extension	1	R	Y	Scanband field with label 'EXT'. Line 22.
17	Wages	V(6)	R	Y	Scanband field with label '013'. Line 22.
18	Amount of tax you owe	V(6)	R	Y	Scanband field with label '030'. Line 22.
19	Tax payer SSN	11	R	Y	Scanband field with label 'SS#'. Line 22. Taxpayer SS# is nine digits with no dashes.
20	Filing status	1	R	Y	Scanband field with label 'FS'. Line 23.
21	Taxable interest income	V(6)	R	Y	Scanband field with label '14a'. Line 23.
22	Overpayment	V(6)	R	Y	Scanband field with label '031'. Line 23.
23	Spouse SSN	11	O	Y	Scanband field with label 'SP#'. Line 23. Spouse SS# is nine digits with no dashes.
24	Regular exemptions	1	R	Y	Scanband field with label '006'. Line 24.
25	Tax exempt interest income	V(6)	R	Y	Scanband field with label '14b'. Line 24.
26	Deductions from overpayment	V(6)	R	Y	Scanband field with label '032'. Line 24.
27	County/Muni code	4	O	Y	Scanband field with label 'CTY'. Line 24. If county/municipality is blank, enter '0000'.
28	Age 65 or over	1	R	Y	Scanband field with label '007'. Line 25.
29	Dividends	V(6)	R	Y	Scanband field with label '015'. Line 25.
30	Refund	V(6)	R	Y	Scanband field with label '033'. Line 25.
31	Check digit for name and address block	4	R	Y	Scanband field with label 'NAB'. Line 25.
32	Blind or disabled	1	R	Y	Scanband field with label '008'. Line 26.
33	Total exemption amount	V(6)	R	Y	Scanband field with label '017'. Line 26.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
34	Credit to your 2003 return	V(6)	R	Y	Scanband field with label 'CRF'. Line 26.
35	Gross income from NJ-1040EZ, Line 16 (Homestead)	V(6)	R	Y	Scanband field with label 'H1'. Line 26.
36	No of qualified dependent children	V(2)	R	Y	Scanband field with label '009'. Line 27.
37	Medical expenses	V(6)	R	Y	Scanband field with label '018'. Line 27.
38	NJ endangered wildlife fund	V(3)	R	Y	Scanband field with label 'EWF'. Line 27.
39	Residency status (Homestead)	1	R	Y	Scanband field with label 'H3'. Line 27.
40	No of other dependents	V(2)	R	Y	Scanband field with label '010'. Line 28.
41	Property tax deduction	V(5)	R	Y	Scanband field with label '020'. Line 28.
42	NJ Children's trust fund	V(3)	R	Y	Scanband field with label 'CTF'. Line 28.
43	Block and Suffix (Homestead)	V(10)	R	Y	Scanband field with label 'H4B'. Line 28.
44	Dependents at college	V(2)	R	Y	Scanband field with label '011'. Line 29.
45	New Jersey taxable income	V(6)	R	Y	Scanband field with label '021'. Line 29.
46	NJ Vietnam Veterans' memorial fund	V(3)	R	Y	Scanband field with label 'VMF'. Line 29.
47	Lot & Suffix (Homestead)	V(10)	R	Y	Scanband field with label 'H4L'. Line 29.
48	Total exemptions (6,7,8 & 11)	V(2)	R	Y	Scanband field with label '12a'. Line 30.
49	Tax	V(6)	R	Y	Scanband field with label '022'. Line 30.
50	NJ Breast Cancer research fund	V(3)	R	Y	Scanband field with label 'BCF'. Line 30.
51	Qualifier (Homestead)	V(5)	R	Y	Scanband field with label 'H4Q'. Line 30.
52	Total exemptions (Line 9,10)	V(2)	R	Y	Scanband field with label '12b'. Line 31.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
53	Use tax	V(6)	R	Y	Scanband field with label '023'. Line 31.
54	USS NJ educational museum fund	V(3)	R	Y	Scanband field with label 'BMF'. Line 31.
55	Total 2002 property taxes paid (Homestead)	V(6)	R	Y	Scanband field with label 'H5'. Line 31.
56	Gubernatorial election fund	1	R	Y	Scanband field with label 'GEF'. Line 32.
57	Total tax	V(6)	R	Y	Scanband field with label '024'. Line 32.
58	Designated Check-off code	V(2)	R	Y	Scanband field with label 'DCC'. Line 32.
59	Total rent paid for 2002 (HR-1040)	V(6)	R	Y	Scanband field with label 'H6'. Line 32.
60	Do not mail indicator	1	R	Y	Scanband field with label 'DNM'. Line 33.
61	Total NJ income tax withheld	V(6)	R	Y	Scanband field with label '025'. Line 33.
62	Designated Check-off amount	V(3)	R	Y	Scanband field with label 'AMT'. Line 33.
63	Earned income tax credit Sch. Line 1	1	R	Y	Scanband field with label 'EI1'. Line 33.
64	Form 2210 code	1	R	Y	Scanband field with label '22c'. Line 34.
65	Property tax credit	2	R	Y	Scanband field with label '026'. Line 34.
66	Total deductions from overpayment	V(6)	R	Y	Scanband field with label 'TOT'. Line 34.
67	Earned income tax credit Sch. Line 2	1	R	Y	Scanband field with label 'EI2'. Line 34.
68	Interest amount from Form 2210	V(7)	R	Y	Scanband field with label '22I'. Line 35.
69	NJ Estimated payments/credit from 2001 return	V(6)	R	Y	Scanband field with label '027'. Line 35.
70	Earned income tax credit Sch. Line 3	V(4)	R	Y	Scanband field with label 'EI3'. Line 35.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
71	Power of Attorney authorization	1	R	Y	Scanband field with label 'PA'. Line 36.
72	NJ Earned income tax Credit	V(3)	R	Y	Scanband field with label '028'. Line 36.
73	Earned income tax credit Line 4	V(3)	R	Y	Scanband field with label 'EI4'. Line 36.
74	NACTP Assigned Vendor Code	4	R	Y	Scanband field with label 'VC'. Line 37. The Vendor code assigned by NACTP
75	Total payments/credits	V(6)	R	Y	Scanband field with label '029'. Line 37.
76	Routing Number	V(9)	O	Y	Routing Number from page 2 of the return
77	Bank Account Type	1	O	Y	Bank Account Type from page 2 of the return
78	Bank Account Number	V(17)	O	Y	Bank Account Number from page 2 of the return
79	Check Type	1	O	Y	Check Type from page 2 of the return.
80	End Of Data Marker	5	R	Y	Marks the end of the data in the 2D Barcode. Represented as “*EOD*”

#### 4.2.4 Data section format – NJ-1040-NR

The Data section of an NJ-1040-NR 2-D barcode immediately follows the Header section. Its format is defined in Table 4, Data section format, NJ-1040 Nonresident tax return.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

**Table 4 – Data section format. NJ-1040 Nonresident tax return**

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
10	Month ending	2	O	Y	
11	Tax payer SSN	9	R	Y	The taxpayer SSN as it appears on the form.
12	Spouse SSN	9	O	Y	Spouses SSN as it appears on the form.
13	Taxpayer name	V(35)	R	Y	Taxpayer name as it appears on the printed form.
14	In care of	V(25)	O	Y	The 'In care of' name as it appears on the printed form.



Field Order	Field Name	Length	Req/ Opt	Delimited	Description
15	Street address	V(35)	O	Y	The street address as it appears on the printed form.
16	City	V(23)	O	Y	The city name as it appears on the printed form.
17	State	2	O	Y	The state as it appears on the printed form.
18	Zip code	V(5)	O	Y	The zip code as it appears on the printed form.
19	Filing status	1	O	Y	Filing Status indicated on the printed form. Valid values 1-5
20	Separate Return Spouse's SSN	9	O	Y	Spouse's SSN if filing a separate return as it appears on the line provided below check box #3 on the printed form
21	Regular Exemptions	1	R	Y	Regular Exemptions from #6 on the printed form. 1 if checked, blank otherwise. 0 if Yourself is checked, 1 for Spouse, and two for both. blank otherwise.
22	Age 65 or Over Exemptions	1	O	Y	Age 65 or Over Exemptions from #7 on the printed form. 0 if Yourself is checked, 1 for Spouse, and two for both. blank otherwise.
23	Blind or Disabled Exemptions	1	O	Y	Blind or Disabled Exemptions from #8 on the printed form. 0 if Yourself is checked, 1 for Spouse, and two for both. blank otherwise.
24	Number of Dependents attending college	V(2)	O	Y	The number of dependents attending college as it appears on line #11 on the printed form.
25	Total Dependants (a)	V(2)	O	Y	The number of total dependents as it appears on line #12a on the printed form.
26	Number of Dependent Children	V(2)	O	Y	Number of Dependent Children as it appears on line #9 on the printed form.
27	Number of Other Dependents	V(2)	O	Y	Number of Other Dependents as it appears on line #10 on the printed form.
28	Total Dependants (b)	V(2)	O	Y	The number of total dependents as it appears on line #12b on the printed form.
29	Residency Period From	6	O	Y	The Residency From date as it appears on the printed form.
30	Residency Period To	6	O	Y	The Residency To date as it appears on the printed form.
31	Fund Designation	1	R	Y	The \$1 Fund Designation on the printed form. Y for Yes and N for No.
32	Total Income Everywhere	V(11)	O	Y	Total Income as it appears on line 14a, Column A on the printed form.
33	Total Income New Jersey	V(11)	O	Y	Total Income as it appears on line 14a, Column B on the printed form.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
34	Other Retirement Inc. Everywhere	V(11)	O	Y	Other Retirement Income as it appears on line 14b, Column A on the printed form.
35	Other Retirement Inc. New Jersey	V(11)	O	Y	Other Retirement Income as it appears on line 14b, Column B on the printed form.
36	Gross Income Everywhere	V(11)	O	Y	Gross Income as it appears on line 14c, Column A on the printed form.
37	Gross Income New Jersey	V(11)	O	Y	Gross Income as it appears on line 14c, Column B on the printed form.
38	Total Exemption	V(11)	O	Y	Total Exemption as it appears on line 15 on the printed form.
39	Medical Expenses	V(11)	O	Y	Medical Expenses as it appears on line 16 on the printed form.
40	Alimony	V(11)	O	Y	Alimony as it appears on line 17 on the printed form.
41	Qualified Conservation Contribution	V(11)	O	Y	Qualified Conservation Contribution as it appears on line 18 on the printed form.
42	Total Exemptions and Deductions	V(11)	O	Y	Total Exemptions and Deductions as it appears on line 19 on the printed form.
43	Taxable Income	V(11)	O	Y	Taxable Income as it appears on line 20 on the printed form.
44	Tax	V(11)	O	Y	Tax as it appears on line 21 on the printed form.
45	New Jersey Tax	V(9)	O	Y	New Jersey Tax as it appears on line 23 on the printed form.
46	Tax Withheld	V(9)	O	Y	Tax Withheld as it appears on line 24 on the printed form.
47	Estimated Payments/Credit	V(9)	O	Y	Estimated Payments/Credit as it appears on line 25 on the printed form.
48	Tax paid on your behalf by partnership(s)	V(9)	O	Y	Tax paid on your behalf by partnership(s) as it appears on line 26 on the printed form.
49	Excess N.J. UI/HC/WD Withheld	V(9)	O	Y	Excess N.J. UI/HC/WD Withheld as it appears on line 27 on the printed form.
50	Excess N.J. Disability Ins. Withheld	V(9)	O	Y	Excess N.J. Disability Insurance Withheld as it appears on line 28 on the printed form.
51	Total Payments/ Credits	V(11)	O	Y	Total Payments/Credits as it appears on line 29 on the printed form.
52	Amount of Tax You Owe	V(9)	O	Y	Amount of Tax You Owe as it appears on line 30 on the printed form.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
53	Overpayment	V(9)	O	Y	Overpayment as it appears on line 31 on the printed form.
54	Credit to 2003 Tax	V(9)	O	Y	Credit to 2003 Tax as it appears on line 32A on the printed form.
55	Credit to Wildlife	V(7)	O	Y	Credit to Wildlife as it appears on line 32B on the printed form.
56	Credit to Children's Trust	V(7)	O	Y	Credit to Children's Trust as it appears on line 32C on the printed form.
57	Credit to Vietnam Veterans' Memorial	V(7)	O	Y	Credit to Vietnam Veterans' Memorial as it appears on line 32D on the printed form.
58	Credit to Breast Cancer Research	V(7)	O	Y	Credit to Breast Cancer Research as it appears on line 32E on the printed form.
59	Credit to Educational Museum	V(7)	O	Y	Credit to Educational Museum as it appears on line 32F on the printed form.
60	Designated Contribution	V(2)	O	Y	Designated Contribution Code as it appears on line 32G on the printed form.
61	Designated Contribution Amount	V(7)	O	Y	Designated Contribution Amount as it appears on line 32G on the printed form.
62	Total Deductions from Overpayment	V(9)	O	Y	Total Deductions from Overpayment as it appears on line 33 on the printed form.
63	Refund	V(9)	O	Y	Refund as it appears on line 34 of the printed form.
64	End Of Data Marker	5	R	Y	Marks the end of the data in the 2D Barcode. Represented as “*EOD*”

#### 4.2.5 Data section format – NJ-1041 Fiduciary return

The Data section of an NJ-1041 2-D barcode immediately follows the Header section. Its format is defined in Table 5, Data section format. NJ-1041 Fiduciary tax return.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

**Table 5 – Data section format. NJ-1041 Fiduciary tax return**

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
-------------	------------	--------	----------	-----------	-------------

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
10	Month Ending	2	O	Y	
11	Federal Employer ID	9	R	Y	Federal Employer ID as it appears on the form
12	Name of Estate or Trust	V(35)	R	Y	Name of Estate or Trust as it appears on the form.
13	Name and Title of Fiduciary	V(25)	O	Y	Name and Title of Fiduciary as it appears on the form.
14	Address	V(35)	O	Y	Address as it appears on the form.
15	City	V(23)	O	Y	City as it appears on the form.
16	State	2	O	Y	State as it appears on the form.
17	Zip Code	5	O	Y	Zip Code as it appears on the form.
18	Residency Status	1	O	Y	Residency indicator from the form. Valid values 1-4 or blank.
19	Date of Decedent's Death	6	O	Y	Date of Decedent's Death in MMDDYY format.
20	Estate Closed	1	O	Y	Estate Closed/Trust terminated check box from the form. Encode a 1 if checked, blank otherwise.
21	Date of closing	6	O	Y	Date of closing in MMDDYY format.
22	Gubernatorial Fund	1	R	Y	Y if Yes, N if No
23	Interest	V(11)	O	Y	Interest as it appears on line 6 of the form
24	Dividends	V(11)	O	Y	Dividends as it appears on line 7 of the form
25	Net Profits	V(11)	O	Y	Net Profits as it appears on line 8 of the form
26	Net Gains from Disposition of property	V(11)	O	Y	Net Gains from Disposition of property as it appears on line 9 of the form.
27	Net Gains from Rent	V(11)	O	Y	Net Gains from Rent as it appears on line 10 of the form.
28	Partnership Income	V(11)	O	Y	Partnership Income as it appears on line 11 of the form.
29	S Corporation Income	V(11)	O	Y	S Corporation Income as it appears on line 12 of the form.
30	Other Income	V(11)	O	Y	Other Income as it appears on line 13 of the form.
31	Gross Income	V(11)	O	Y	Gross Income as it appears on line 14 of the form.
32	Distributions	V(11)	O	Y	Distributions as it appears on line 15 of the form.
33	Total Income	V(11)	O	Y	Total Income as it appears on line 16 of the form.
34	NJ Income	V(11)	O	Y	NJ Income as it appears on line 16a of the form.

Field Order	Field Name	Length	Req/ Opt	Delimited	Description
35	Income Commissions	V(11)	O	Y	Income Commissions as it appears on line 17 of the form.
36	Exemption	V(11)	O	Y	Exemption as it appears on line 18 of the form
37	Total Deductions	V(11)	O	Y	Total Deductions as it appears on line 19 of the form
38	Taxable Income	V(11)	O	Y	Taxable Income as it appears on line 20 of the form.
39	Tax Amount	V(11)	O	Y	Tax Amount as it appears on line 21 of the form
40	Nonresident Tax	V(9)	O	Y	Nonresident Tax as it appears on line 23 of the form.
41	Tax Previously Paid	V(9)	O	Y	Tax Previously Paid as it appears on line 24 of the form.
42	Credit for Income	V(9)	O	Y	Credit for Income as it appears on line 25 of the form.
43	Tax paid on your behalf by partnership(s)	V(9)	O	Y	Tax paid on your behalf by partnership(s) as it appears on line 26 of the form.
44	Total Payments	V(9)	O	Y	Total Payments as it appears on line 27 of the form.
45	Balance Due	V(9)	O	Y	Balance Due as it appears on line 28 of the form.
46	Overpayment	V(9)	O	Y	Overpayment as it appears on line 29 of the form.
47	Credit to 2003 Tax	V(9)	O	Y	Credit to 2003 Tax as it appears on line 30 of the form.
48	Refund	V(9)	O	Y	Refund as it appears on line 31 of the form.
49	End Of Data Marker	5	R	Y	Marks the end of the data in the 2D Barcode. Represented as “*EOD*”

### 4.3 PRINT POSITION OF 2-D BARCODES

On both the NJ1040 and NJ1040EZ computer generated returns, the 2-D barcode should be positioned in the space below the scanband.

On both the NJ-1040-NR and NJ-1041 computer generated returns, the 2-D barcode should be positioned in the space provided on the bottom of Page 3 of the return. As a general rule, there must be at least a ¼ inch of white space around the 2-D barcode on all sides, and the 2-D barcode must not be printed with any skew. Also, a one dimensional bar code with the following information is needed at the top of Page 3 for both these returns. The bar code is the Interleaved 2 of 5 encoding format.

#### NJ-1040-NR

“44”	Form Type
“03”	Page #
“02”	Tax Year

**NJ-1041**

“45”	Form Type
“03”	Page #
“02”	Tax Year

***The height of the bar code is 1 inch.*** The specifications for the placement of the bar code are:

- the left edge must begin at print position 16.
- the top edge must begin on print line 4.

**There must be a minimum of ¼ inch clearance (blank space) around the entire bar code.**

The attachments at the end of this guide illustrate the correct print position of 2-D barcodes on all the above tax returns. Notice that the templates shown are not life-size copies. A horizontal scale with a total of 85 units is shown along the top edge of each template. Given that the page size for these forms is 8.5 inches by 11 inches, each grid cell therefore represents a width of 1/10<sup>th</sup> of an inch. Similarly, the vertical scale contains a total of 66 units and therefore each grid cell represents a height of 1/6<sup>th</sup> of an inch.

The 2-D barcode print area on both forms is positioned such that a vertical margin of at least 2 units (i.e. 1/3<sup>rd</sup> of an inch) separates the 2-D barcode from other components on the form.